

General Instructions-Principal Special Report

Revised January 2006

I. Where and When to File

File this report with the Clerk of the Legislature within 15 days after the end of any calendar month in which the principal receives or spends more than \$5,000 for lobbying purposes. Lobbying compensation disclosed on the Lobbyist Registration Application should not be considered in calculating the \$5,000. If the 15th day falls on a weekend or state holiday, the filing is due on the next business day. Information shown on this report should be included on the next Quarterly Report.

II. Definitions

- A. Lobbyist means a person who is authorized to lobby on behalf of a principal. This includes an officer, agent, attorney or employee of the principal whose regular duties include lobbying. §49-1434(2).
- B. Principal means a person who authorizes a lobbyist to lobby in behalf of that principal. §49-1434(1).
- C. Lobbying means the practice of promoting or opposing for another person the introduction or enactment of legislation or resolutions before the Legislature or the committees or the members thereof. It includes the practice of promoting or opposing executive approval of legislation or resolutions. §49-1433.
- D. Lobbying activity or lobbying purpose means any act, including the solicitation of receipts or the making of expenditures, to influence legislative action as defined in §49-1429 and §49-1431. Ch. 6, sec.002.04.
- E. Lobbyist compensation means all compensation paid to the person for being a lobbyist. When the lobbyist performs duties other than lobbying for the principal, only that compensation

attributable to lobbying activity is lobbyist compensation. Ch. 6, sec.002.09.

- F. Lobbyist expense reimbursement means any amount expended by a principal to reimburse a lobbyist for activity reasonably attributable to the influencing of legislation. Ch. 6, sec. 009.07F.
- G. Gift means a payment or deposit of money, services, or anything of value, unless consideration of equal or greater value is given. Gift does not include a campaign contribution which is reported as required, a commercially reasonable loan in the ordinary course of business, a gift from a relative, food and drink for immediate consumption, or occasional transportation around the state. §49-1423.
- H. Relative is a person who shares a common parent, grandparent or great-grandparent by blood, marriage, adoption or foster care. §49-1443.01 and Ch. 6, sec. 002.017.
- I. Gift of Admission means admission to a state-owned facility or a state-sponsored industry or event given by an agency, political subdivision, or publicly funded postsecondary educational institution to a public official (not including an appointed or elected official of a political subdivisions), a member of a public official's staff or immediate family member of a public official. §49-1483 and §49-1492.01.

III. Completing the Summary Page

Line 1 – Enter total receipts received for lobbying purposes. Ch. 6, sec. 002.05 and sec. 009.01.

Line 2 – Miscellaneous Expenses. Enter lobbying expenditures which do not fall within any of the other expense categories. §49-1483(2)(a) and Ch. 6, sec. 009.07A

Lines 3a, b, c, and d – Entertainment Expenses; Entertainment expenses include food and drink and other entertainment expenses if made while engaged in a lobbying activity or otherwise to influence legislative action. §49-1483(2)(a) and Ch. 6, sec. 009.07B

Line 3a – Enter total entertainment expenses attributable to Members of the Legislature. If the entertainment expense is for an event to which persons other than a member of the Legislature are invited, the expense shall be limited to the average cost attributable to the attendance of the Legislator. Ch. 6, sec. 009.07B.

Line 3b – Enter portion of total entertainment expenses attributable to elected executive branch officials. If the entertainment expense is for an event to which persons other than an elected executive branch official are invited, the expense shall be limited to the average cost attributable to the attendance of elected executive branch official. Ch. 6, sec. 009.07B.

Line 3c – Enter portion of total entertainment expenses which are not reportable under 3a or 3b.

Line 3d – Enter total entertainment expense which is the sum of 3a, 3b, and 3c.

Line 4 – Enter lodging expenses incurred for the purpose of carrying on lobbying activity including providing lodging expenses to others §49-1483(2)(a) and Ch. 6, sec. 009.07C.

Line 5 – Enter travel expenses incurred for the purpose of carrying on lobbying activity including providing travel expenses to others §49-1483(2)(a) and Ch. 6, sec. 009.07D.

Line 6 – Office Expenses. Extraordinary office expenses specifically incurred for lobbying activity. Normal overhead and regular office expenses need not be reported.

Line 7 – Lobbyist compensation paid by principal. Amounts paid by the principal as salary or other compensation to a lobbyist. See definition.

Line 8 –Lobbyist Reimbursement paid by the principal to the lobbyist to reimburse lobbyist expenses. This does not include compensation paid. See §49-1483(2)(a) and Ch. 6, sec. 009.07F.

Line 9a – Gifts (except gifts of admissions) to members of the Legislature. See Definition. §49-1483(2)(c).

Line 9b – Gifts (except gifts of admissions) to elected executive branch officials. §49-1483(2)(c).

Line 9c – Gifts (except gifts of admissions) other than those listed on lines 9a and 9b.

Line 9d – Total of lines 9a, 9b, and 9c.

Line 10a – Gifts of admissions (see definition) attributable to members of the Legislature. §49-1483(3)(a).

Line 10b – Gifts of admissions to elected executive branch officials. §49-1483(3)(a).

Line 10c – Gifts of admissions other than those listed in 10a and 10b.

Note: An agency, political subdivision, or publicly funded postsecondary educational institution giving a gift of admission has an additional reporting requirement under §49-1492.01.

Line 10d – Total of lines 10a, 10b, and 10c.

Line 11 – Total Expenditures. Sum of 2, 3d, 4, 5, 6, 7, 8, 9d, and 10d.

References – References to Ch. 6 are to Title 4, Chapter 6, Rules and Regulations for Lobbying. References to §49 are to the Nebraska Political Accountability and Disclosure Act in the State Statutes.

Questions – Direct questions to the Nebraska Accountability and Disclosure Commission at P.O. Box 95086, Lincoln, NE 68509. Telephone 402-471-2522. Website: <http://nadc.nol.org>.